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SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1940

No. 12, Original

THE UNITED STATES OF AMERICA,
Complainant,

vs.

THE STATE OF ALABAMA.

RETURN TO THE RULE TO SHOW CAUSE.

THOMAS S. LAWSON,
Attorney General,
State of Alabama.

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SUPREME COURT OF THE UNITED STATES

OCTOBER TERM, 1940

No. —, Original

THE UNITED STATES OF AMERICA,
Complainant,

vs.

THE STATE OF ALABAMA.

RETURN TO THE RULE TO SHOW CAUSE.

The State of Alabama, by its Attorney General, in response to the rule to show cause why leave should not be granted to the United States of America to file a bill of complaint in this Court against it, which said rule was issued by this Court on the twenty-fifth day of November, A. D. 1940, returnable on or before the sixth day of January, A. D. 1941, suggests the objections, separately and severally, hereinafter set out, why leave should not be granted to the United States of America in this case to file the said bill of complaint in this Court, viz.:

1. This action seeks to obtain a construction of the revenue laws of the State of Alabama in this Court, which laws have heretofore been construed by the Supreme Court of Alabama.

2. This action seeks to obtain a construction of the revenue laws of the State of Alabama in this Court without showing any necessity for the exercise of the original jurisdiction of this Court.

3. This action seeks to obtain a construction of the revenue laws of the State of Alabama in this Court without showing that there are no adequate or available remedies under the statutes or laws of the State of Alabama whereby the said revenue laws of said State can be construed.

4. Adequate and available remedies are open to the United States of America under the statutes and laws of the State of Alabama whereby the revenue laws of said State can be construed without the necessity of the exercise of original jurisdiction by this Court in this case.

5. It appears from the allegations of the proposed bill of complaint that the United States of America is not entitled to the relief prayed.

6. It appears from the allegations of the proposed bill of complaint that the State of Alabama has a lien on the properties involved for the *ad valorem* real estate taxes for the tax year commencing October 1, 1936, and ending September 30, 1937, which lien attached October 1, 1936, at a time prior to the acquisition of said properties by the United States of America, and that said lien has not been discharged by payment or otherwise.

7. It appears from the allegations of the proposed bill of complaint that the State of Alabama has a lien on the properties involved for *ad valorem* real estate taxes for the tax year commencing October 1, 1936, and ending September 30, 1937, which lien attached October 1, 1936, at a time prior to the acquisition of said properties by the United States of America, and that said lien was properly enforced

under the statutes and laws of the State of Alabama by a sale of said properties for said taxes.

8. It appears from the allegations of the proposed bill of complaint that under the statutes and laws of the State of Alabama, that said State rightfully claims the right to the possession of said properties in consequence of said sale for said taxes.

9. This action seeks to make the State of Alabama a defendant in a court of equity contrary to and in violation of the provisions of Article I, Section 14 of the Constitution of Alabama of 1901.

THOMAS S. LAWSON,
Attorney General,
State of Alabama.